



Department of Motor Vehicles  
Tax Services  
P.O. Box 27422  
Richmond, VA 23269-7422

# VIRGINIA FUELS TAX INFORMATION AND NEWS *Aviation Consumers*

*February 2002*

---

## TAX-FREE SALES OF AVIATION JET FUEL

Some aviation consumers are making tax-free sales of aviation jet fuel to other aviation consumers. In Virginia, **only** suppliers and licensed distributors are authorized to sell aviation jet fuel tax free to aviation consumers. Other persons **may not** sell this type of fuel tax free.

## SUMMARY SCHEDULES

As a reminder, you may submit manual or computer generated summaries of your disbursement and receipt information. However, the summary schedules **must**:

- list **only** the information requested on the attached schedules, and.
- display the information in the **same order** as the schedules.

If you choose to submit summary schedules, you must also submit schedules of individual receipts and individual disbursements to support the summary schedules. The schedules of information **must**:

- list **only** the information requested on the attached schedules, and.
- display the information in the **same order** as the schedules.

Summary and supporting schedules that do not meet the above requirements, will not be accepted. You will be required to resubmit corrected schedules. Additionally, you will be required to pay the penalties and interest for late filing.

If you have questions regarding this information, need additional reports or schedules, or need help completing your report, you may contact DMV's Tax Services at:

(804) 367-0932 or 367-4329 (voice)

(800) 272-9268 (deaf or hearing impaired only)

(804) 367-0233 (fax)

[dmvseh@dmv.state.va.us](mailto:dmvseh@dmv.state.va.us) (e-mail)